

1 HONORABLE RONALD B. LEIGHTON
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10 UNITED STATES DISTRICT COURT
11 WESTERN DISTRICT OF WASHINGTON
12 AT TACOMA
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14 GEORGE K. PRAGOVICH,
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16 Petitioner,

Case No. C08-MC-5010RBL

17 v.
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19 INTERNAL REVENUE SERVICE, JOSEPH
20 CONROY, and SAM ANDERSON,
21
22 Respondents.

23 UNITED STATES OF AMERICA,
24
25 Counter-Petitioner,

26 v.
27 R. SCOTT PUHN,
28 Counter-Petition Respondent.

29 THIS MATTER comes on before the above-entitled Court upon the United States' Motion for
30 Contempt [Dkt. #16]. Having considered the entirety of the records and file herein, the Court finds and rules
31 as follows:

32 On April 15, 2008, the Internal Revenue Service issued an administrative summons to third party R.
33 Scott Puhn and served the summons on Puhn on that date. On May 5, 2008, Petitioner George Pragovich filed

1 a motion to quash the third party summons (Dkt. #1). The Court has jurisdiction over this matter pursuant
2 to 26 U.S.C. § 7604(a) because Puhn resides in Poulsbo, Washington within the Court's jurisdiction.
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4 The United States filed its response on July 10, 2008 (Dkt. #11) asking the Court to deny the motion
5 to quash and enforce the third party summons issued to Puhn, pursuant to 26 U.S.C. § 7609(b)(2)(c). The
6 Court entered an order granting both of the United States' requests on August 22, 2008 (Dkt. #14).

7 Puhn was served personally on October 16, 2008 with a copy of the order, Petitioner's Petition to
8 Quash Third-Party Summons and brief in support, the United States' Response in Opposition to Petition to
9 Quash, United States' Counter-Petition to Enforce Third-Party Summons and brief in support, Petitioner's
10 reply to the United States' response, and a copy of the original administrative summons. Proof of this
11 service was filed with the Court on October 28, 2008 (Dkt. #15).

12 On April 14, 2009, the United States moved to hold third party R. Scott Puhn in civil contempt
13 alleging that Puhn has failed to produce the summonsed documents as required by the Court's Order of
14 August 22, 2008. Therefore, it is hereby:

15 ORDERED that the summons recipient, R. Scott Puhn, appear before the Honorable Ronald B.
16 Leighton, in Courtroom B in the United States Courthouse, Western District of Washington, 1717 Pacific
17 Avenue, Tacoma, Washington on the 29th day of May, 2009, at 2:00 p.m., to show cause why he should not
18 be held in contempt for his failure to obey the Court's Order of August 22, 2008.

19 It is further ORDERED that:

20 1. A copy of this Order shall be served in accordance with Rule 4 of the Federal Rules of Civil
21 Procedure upon R. Scott Puhn within 21 days of the date that this Order is served upon counsel for the United
22 States or as soon thereafter as possible. Pursuant to Rule 4.1, the Court hereby appoints Revenue Agent
23 Joseph Conroy, or his designee, to effect service in this case.
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1 2. Proof of service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as
2 practicable.
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4 Dated this 20th day of April, 2009.
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8 Ronald B. Leighton
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10 RONALD B. LEIGHTON
11 UNITED STATES DISTRICT JUDGE
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